



**To: Cory Fong, Commission Chair
Members of the Commission**

**From: Marshall Stranburg, Litigation Committee Chair
Clark Snelson, Litigation Committee Vice-Chair
Mark Wainwright, Litigation Committee Vice-Chair**

Re: Litigation Committee Report for Fiscal Year 2013

Date: July 16, 2013

Litigation Committee

The litigation committee met twice this fiscal year. For both meetings, attendance was up compared to prior years. The first meeting was held during the Commission's July 2012 annual meeting in Grand Rapids, Michigan. There the committee's agenda included (1) staff reports on recent U.S. Supreme Court and Congressional activity, and (2) a report from Ben Miller, Counsel, Multistate Tax Affairs Retired Annuitant, California Franchise Tax Board, on sourcing income from sales and licensing of pre-written software. The second meeting was held March 7-8, 2013, in St. Louis, Missouri. At that meeting the committee's agenda included staff presentations on (1) federal activity affecting state taxation, (2) Multistate Tax Compact article III election litigation, and (3) class actions and the false claims act in the context of state taxation. Both meetings were adjourned following the presentations so that members could attend the information and training session for state tax attorneys, where attendees heard presentations on state litigation of multistate interest. The committee's next meeting is scheduled for San Diego, California, on July 23, 2013.

Paull Mines Award

Michael Fatale, Chief of Rulings and Regulations for the Massachusetts Department of Revenue, was presented with the fifth annual Paull Mines Award for significant contribution to state tax jurisprudence at the Commission's annual meeting in July, 2012.